



5300 Santa Monica Boulevard, Suite 304, Los Angeles, California 90029 (213) 464-5100

Dear Brothers and Sisters,

It is a pleasure to write you a letter with some very positive news about the finances of our Fellowship! You will also find some enclosures which will be explained in later paragraphs.

The Fellowship is now current with its "accounts payable." We have no major overdue bills! Although we do not have a large reserve of funds and are still operating month to month, this current position is a vast improvement over our past history.

We have made the last payment on our loan from the South-Central District! The \$8000 is now paid off. We will now send \$1000 per month to the church in St. Petersburg to repay our loan there. By keeping to the schedule, this loan will be paid off by August of 1985; however, we hope to be able to double payments occasionally and beat this goal. Again, I want to thank personally the South-Central District and the St. Petersburg congregation for their support and understanding.

Two of the three enclosures are the first (April '83 - June '83) and second (July '83 - September '83) quarterly financial reports. These two quarters are part of the budget passed in 1981 in Houston and do not reflect the revised budget for '83 - '84 that was passed in Toronto. The revised budget did not begin until October, 1983 - the quarter that we are in currently.

You will note that these reports vastly differ in format from previous reports. It is also not done by Crosby and Weaver. After General Conference '83, we instructed Crosby and Weaver to prepare our reports using a different format. When we received their April '83 - June '83 quarterly report, it did not meet our requirements so we have decided not to use their services any longer.

The change in accountants has caused a delay in getting out these reports. However, we felt it was preferable to have more readable reports rather than send out reports in the "old" format - with which many of you have expressed a dissatisfaction.

The third enclosure is an article called "A Budget Primer for Young Pastors." However, I feel that it is an excellent article for all people who are involved with church finances. I would strongly recommend that any person who serves on a Board of Directors be urged to read this piece. Please circulate this article to the appropriate people in your church.

The material for the third quarterly report will be going to the accountant during the first week in January. Although setting deadlines for mailing out quarterly reports in the past have been difficult to meet, I do feel confident in saying that we should have the third quarterly report available for distribution by the end of January.

In closing, let me give you my best wishes for 1984. God be with you all.

In Christ's service,

Elder Michael Mank

P.S. Regarding the financials, please read the introductory material carefully. We will reprint the budget passed in Toronto using the new format and will include it with the third quarter's report.

The Reverend Troy D. Perry, Founder



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UNIVERSAL FELLOWSHIP OF METROPOLITAN COMMUNITY CHURCHES
5300 SANTA MONICA BLVD. STE. 304
LOS ANGELES, CA 90029

RE: UFMCC FINANCIALS

- (1) Format Changes: These reports use a numbering system that is different than the one used in the budget adopted by UFMCC in Toronto. Further, the expense categories are listed alphabetically. These changes were necessary to facilitate coding of checks and revenues and to accommodate the software in the computer. The next quarter report will include the new code numbers.
- (2) Balance Sheet: The balance sheets are preliminary. Those items to be incorporated in the financial statements include accounts receivable, all monies due, accounts receivable, fixed assets, applicable depreciation, inventory of all equipment to be completed prior to year end and any other items that are needed to result in accurate books. These will be included in the year end statement.

UNIVERSAL FELLOWSHIP OF METROPOLOITAN COMMUNITY CHURCHES
5300 SANTA MONICA BLVD. STE 304
LOS ANGELES, CA. 90029
INCOME STATEMENT

FOR PERIOD ENDED *June* 30, 1983

	YEAR TO DATE (3 MONTHS) AMOUNT	%

INCOME		
TITHES	90,041.79	56.27
UNDESIGNATED	382.42	0.24
WORLD CHURCH EXTENSION	3,981.59	2.49
DESIGNATED	2,543.71	1.59
PUBLICATIONS	2,920.84	1.83
CHURCH SERVICES	2,061.00	1.29

SUB TOTAL	101,931.35	63.70
GENERAL CONFERENCE		
REGISTRATION	12,820.00	8.01
HOUSING	14,627.52	9.14
TITHES E. CANADA		
TITHES W. CANADA		
OFFERINGS-GEN		
OFFERINGS-WCE		

TOTAL GENERAL CONFERENCE	27,447.52	17.15
MEDIA TV SPECIAL	25,378.95	15.86
HEALTH INSURANCE CLERGY	5,262.50	3.29

TOTAL INCOME	160,020.32	100.00
EXPENSES		
GENERAL		
AS PER SCHEDULE B1	(72,342.67)	45.21
CHURCH SERVICES		
AS PER SCHEDULE B2	(2,187.55)	1.37
PUBLICATIONS		
AS PER SCHEDULE B3	(7,274.57)	4.55
FUND RAISING		
AS PER SCHEDULE B4	(1,100.38)	0.69
WORLD CHURCH EXTENSION		
AS PER SCHEDULE B5	(5,850.00)	3.66
GENERAL CONFERENCE		
AS PER SCHEDULE B6	(24,259.41)	15.16

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UNIVERSAL FELLOWSHIP OF METROPOLOITAN COMMUNITY CHURCHES
5300 SANTA MONICA BLVD. STE 304
LOS ANGELES, CA. 90029
INCOME STATEMENT

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FOR PERIOD ENDED JUNE 30, 1983

	YEAR TO DATE (3 MONTHS) AMOUNT	%
OTHER CONFERENCES		
AS PER SCHEDULE B7		
HEALTH INSURANCE (CLERGY)		
AS PER SCHEDULE B8	(6,610.28)	4.13
MEDIA TV SPECIAL		
AS PER SCHEDULE B9	(23,045.13)	14.40
GOVERNMENT STRUCTURES & SYSTEMS		
AS PER SCHEDULE B10	(115.72)	0.07
CLERGY CREDENTIALS & CONCERNS		
AS PER SCHEDULE B11	(1,313.59)	0.82
FELLOWSHIP FINANCE		
AS PER SCHEDULE B12	(23.04)	0.01
CHRISTIAN SOCIAL ACTION		
AS PER SCHEDULE B13	(2,241.88)	1.40
ECUMENICAL RELATIONS		
AS PER SCHEDULE B14	(1,234.87)	0.77
THIRD WORLD		
AS PER SCHEDULE B15	(750.00)	0.47
SAMARITAN EDUCATION CENTER		
AS PER SCHEDULE B16	(6,461.34)	4.04
OTHER	(1,000.00)	0.62
TOTAL EXPENSES	(155,810.43)	97.37
NET INCOME/LOSS	4,209.89	2.63

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UNIVERSAL FELLOWSHIP OF METROPOLOITAN COMMUNITY CHURCHES
5300 SANTA MONICA BLVD. STE 304
LOS ANGELES, CA. 90029
INCOME STATEMENT

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FOR PERIOD ENDED JUNE 30, 1983

YEAR TO DATE
(3 MONTHS)

AMOUNT

%

GENERAL

JLE B1

ACCOUNTING	(1,000.00)	0.62
AIRFARE	(2,721.01)	1.70
ADVERTISING-PUBLICITY	(90.00)	0.06
BANK CHARGES	(405.60)	0.25
BAD DEDTS	(810.10)	0.51
CLASSROOM EQUIP-RENTAL		
CLASSROOM EQUIP-REPAIR/MAINT		
DUES-ASSESMENTS	(10.00)	
INSURANCE-PERSONAL PROPERTY	(109.00)	0.07
INSURANCE LIFE/KEY PERSONNEL	(200.41)	0.13
INSURANCE HEALTH	(1,961.31)	1.23
INTEREST	(760.00)	0.47
LODGING	(50.00)	0.03
LEGAL FEES	(2,360.66)	1.48
MILEAGE	(216.54)	0.14
OFFICE SUPPLIES	(1,479.98)	0.92
OFFICE EQUIP RENTAL	(1,898.52)	1.19
OFFICE EQUIP REPAIR/MAINT	(130.98)	0.08
OFFICE SPACE RENTAL	(3,610.00)	2.26
OUTSIDE SERVICES	(2,474.50)	1.55
PRINTING-REPRODUCTION	(649.40)	0.41
POSTAGE-SHIPPING	(2,637.00)	1.65
PER DIEM	(219.75)	0.14
PUBLIC RELATIONS	(352.38)	0.22
PAYROLL TAXES	(6,864.45)	4.29
PENSION		
SALARIES EXEC	(16,628.21)	10.39
SALARIES ADMIN	(12,982.23)	8.11
TELEPHONE	(8,362.09)	5.23
MISC	(3,358.55)	2.10
TOTAL GENERAL EXPENSES	(72,342.67)	45.21

CHURCH SERVICES

SCHEDULE B2

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5300 SANTA MONICA BLVD. STE 304

LOS ANGELES, CA. 90029

INCOME STATEMENT

FOR PERIOD ENDED JUNE 30, 1983

	YEAR TO DATE (3 MONTHS) AMOUNT	%
OFFICE SUPPLIES	(275.28)	0.17
OUTSIDE SERVICES	(50.00)	0.03
PRINTING/REPRODUCTION	(731.14)	0.46
POSTAGE	(1,131.13)	0.71
TOTAL CHURCH SERVICES	(2,187.55)	1.37

PUBLICATIONS

SCHEDULE B3

INSURANCE-HEALTH	(231.00)	0.14
PRINTING/REPRODUCTION	(3,776.00)	2.36
POSTAGE/SHIPPING	(862.59)	0.54
SALARIES ADMIN	(2,404.98)	1.50
TOTAL PUBLICATIONS	(7,274.57)	4.55

FUND RAISING

SCHEDULE B4

LEGAL FEES	(60.00)	0.0-
OFFICE SUPPLIES	(40.00)	0.02
OUTSIDE SERVICES	(1,000.00)	0.62
MISC	(0.38)	
TOTAL FUNDRAISING	(1,100.38)	0.69

WORLD CHURCH EXTENSION

SCHEDULE B5

ALLOTMENT	(5,850.00)	3.66
BANK CHARGES		
TOTAL WORLD CHURCH EXTENSION	(5,850.00)	3.66

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5300 SANTA MONICA BLVD. STE 304
LOS ANGELES, CA. 90029
INCOME STATEMENT

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FOR PERIOD ENDED June 30. 1983

	%	YEAR TO DATE (3 MONTHS) AMOUNT	%
GENERAL CONFERENCE		SCHEDULE B6	
AIRFARE		(2,447.58)	1.53
BOOKS		(331.17)	0.21
BAD DEBT		(620.00)	0.39
HONORARIA			
INSURANCE HEALTH		(284.00)	0.18
LODGING		(1,475.00)	0.92
MEETINGS/CONF ROOM RENT		(160.00)	0.10
OFFICE SUPPLIES		(1,083.18)	0.68
OUTSIDE SERVICES		(567.38)	0.35
PRINTING/REPRODUCTION		(3,468.19)	2.17
POSTAGE/SHIPPING		(1,956.77)	1.22
PER DIEM		(3,025.00)	1.89
CONFERENCE HOUSING		(5,079.70)	3.17
SALARIES ADMIN		(3,120.12)	1.95
WORSHIP		(111.49)	0.07
MISC		(529.83)	0.33
TOTAL GENERAL CONFERENCE		(24,259.41)	15.16

OTHER CONFERENCES

SCHEDULE B7

ADVANCE

TOTAL OTHER CONFERENCES

HEALTH INSURANCE (CLERGY)

SCHEDULE B8

INSURANCE-HEALTH

TOTAL HEALTH INSURANCE (CLERGY)

(6,610.28) 4.13

(6,610.28) 4.13

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5300 SANTA MONICA BLVD. STE 304
LOS ANGELES, CA. 90029
INCOME STATEMENT

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FOR PERIOD ENDED JUNE 30, 1983

	YEAR TO DATE (3 MONTHS)	
%	AMOUNT	%
MEDIA TV SPECIAL		
	SCHEDULE B9	
AIRFARE	(2,410.23)	2.13
ADVERTISING/PUBLICITY	(635.00)	0.40
BANK CHARGES	(15.50)	0.01
CONTRACTS	(14,000.00)	3.75
BAD DEBT	(20.00)	0.01
INTEREST	(327.67)	0.20
LODGING	(1,010.72)	0.63
LEGAL FEES	(80.00)	0.05
MILEAGE	(31.65)	0.02
OUTSIDE SERVICES	(1,200.00)	0.75
PER DIEM		
PUBLIC RELATIONS	(980.36)	0.61
MISC	(1,330.00)	0.83
TOTAL MEDIA TV SPECIAL	(23,045.13)	14.40
GOVERNMENT STRUCTURES & SYSTEMS		
	SCHEDULE B10	
PRINTING/REPRODUCTION		
POSTAGE/SHIPPING	(115.72)	0.07
TOTAL GOVERNMENT STRUCTURES & SYSTEMS	(115.72)	0.07
CLERGY CREDENTIALS & CONCERNS		
	SCHEDULE B11	
ALLOTMENT	(1,300.00)	0.81
TELEPHONE	(13.59)	
TOTAL CLERGY CREDENTIALS & CONCERNS	(1,313.59)	0.82

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UNIVERSAL FELLOWSHIP OF METROPOLITAN COMMUNITY CHURCHES
 5300 SANTA MONICA BLVD. STE 304
 LOS ANGELES, CA. 90029
 INCOME STATEMENT

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FOR PERIOD ENDED JUNE 30, 1983

	%	YEAR TO DATE (3 MONTHS) AMOUNT	%
FELLOWSHIP FINANCE		SCHEDULE B12	
AIRFARE			
POSTAGE/SHIPPING		(23.04)	0.01
TOTAL FELLOWSHIP FINANCE		(23.04)	0.01
CHRISTIAN SOCIAL ACTION		SCHEDULE B13	
INSURANCE HEALTH		(142.00)	0.09
SALARIES ADMIN		(2,099.88)	1.31
TOTAL CHRISTIAN SOCIAL ACTION		(2,241.88)	1.40
ECUMENICAL RELATIONS		SCHEDULE B14	
AIRFARE		(323.00)	0.20
LODGING		(137.25)	0.09
MILEAGE		(3.90)	
PRINTING/REPRODUCTION		(320.72)	0.20
PER DIEM		(450.00)	0.28
TOTAL ECUMENICAL RELATIONS		(1,234.87)	0.77
THIRD WORLD		SCHEDULE B15	
ALLOTMENT		(750.00)	0.47
TOTAL THIRD WORLD		(750.00)	0.47

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UNIVERSAL FELLOWSHIP OF METROPOLOTAN COMMUNITY CHURCHES PAGE 8
 5300 SANTA MONICA BLVD. STE 304
 LOS ANGELES, CA. 90029
 INCOME STATEMENT

FOR PERIOD ENDED JUNE 30, 1983

	YEAR TO DATE (MONTHS)	
%	AMOUNT	%
SAMARITAN EDUCATION CENTER	SCHEDULE B16	
ALLOTMENT	(1,200.00)	0.75
AIRFARE	(805.00)	0.50
INSURANCE PERSONAL PROPERTY		
INSURANCE HEALTH	(426.00)	0.27
POSTAGE/SHIPPING	(172.52)	0.11
SALARIES ADMIN	(3,120.00)	1.95
DESIGNATED	(737.82)	0.46
TOTAL SAMARITAN EDUCATION CENTER	(6,461.34)	4.04

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UNIVERSAL FELLOWSHIP OF METROPOLOTAN COMMUNITY CHURCHES
5300 SANTA MONICA BLVD. STE 304
LOS ANGELES, CA. 90029

FINANCIAL STATEMENTS

SEPTEMBER 30, 1983

UNIVERSAL FELLOWSHIP OF METROPOLOTAN COMMUNITY CHURCHES
5300 SANTA MONICA BLVD. STE 304
LOS ANGELES, CA. 90029
BALANCE SHEET
SEPTEMBER 30, 1983

ASSETS		
CURRENT		
CASH BANK OF LA (GENERAL)	2,965.41	
CASH BANK OF LA (MEDIA)	10,812.12	
CASH BANK OF LA (FUND RAISING)	53.76	
CASH CROCKER (GENERAL)	25.98	
CASH NIGERIA	529.40	

TOTAL CASH		14,386.67

TOTAL CURRENT ASSETS		14,386.67
LONG TERM		
TOTAL LONG TERM ASSETS		

TOTAL ASSETS		14,386.67
		=====
LIABILITIES & CAPITAL		
LIABILITIES		
ACCOUNTS PAYABLE		
LOANS PAYABLE		
KING OF PEACE NOTE	20,000.00	
SO CENTRAL DISTRICT NOTE	3,000.00	
MEDIA NOTE	10,000.00	

TOTAL LOANS PAYABLE		33,000.00

TOTAL LIABILITIES		33,000.00
CAPITAL		
CAPITAL, UF-MCC		(23,574.34)
NET INCOME/LOSS	4,961.01	

TOTAL LIABILITIES & CAPITAL		14,386.67
		=====

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UNIVERSAL FELLOWSHIP OF METROPOLITAN COMMUNITY CHURCHES
5300 SANTA MONICA BLVD. STE 304
LOS ANGELES, CA. 90029
INCOME STATEMENT

FOR PERIOD ENDED SEPTEMBER 30, 1983
CURRENT PERIOD

YEAR TO DATE
(6 MONTHS)

	AMOUNT	%	AMOUNT	%
INCOME				
TITHES	75,587.04	66.43	165,628.83	60.49
UNDESIGNATED	1,079.69	0.95	1,462.11	0.53
WORLD CHURCH EXTENSION	1,854.75	1.63	5,836.34	2.13
DESIGNATED	801.06	0.70	3,344.77	1.22
PUBLICATIONS	2,483.71	2.18	5,404.55	1.97
CHURCH SERVICES	422.46	0.37	2,483.46	0.91
SUB TOTAL	82,228.71	72.27	184,160.06	67.26
GENERAL CONFERENCE				
REGISTRATION	1,750.00	1.54	14,570.00	5.32
HOUSING	616.34	0.54	15,243.86	5.57
TITHES E.CANADA	5,000.00	4.39	5,000.00	1.83
TITHES W.CANADA	1,666.66	1.46	1,666.66	0.61
OFFERINGS-GEN	9,745.00	8.57	9,745.00	3.56
OFFERINGS-WCE	4,363.00	3.83	4,363.00	1.59
TOTAL GENERAL CONFERENCE	23,141.00	20.34	50,588.52	18.48
MEDIA TV SPECIAL	8,033.09	7.06	33,412.04	12.20
HEALTH INSURANCE CLERGY	374.00	0.33	5,636.50	2.06
TOTAL INCOME	113,776.80	100.00	273,797.12	100.00
EXPENSES				
GENERAL				
AS PER SCHEDULE B1	(72,385.59)	63.62	(144,728.26)	52.86
CHURCH SERVICES				
AS PER SCHEDULE B2	(1,295.20)	1.14	(3,482.75)	1.27
PUBLICATIONS				
AS PER SCHEDULE B3	(6,557.65)	5.76	(13,832.22)	5.05
FUND RAISING				
AS PER SCHEDULE B4			(1,100.38)	0.40
WORLD CHURCH EXTENSION				
AS PER SCHEDULE B5	(6,042.00)	5.31	(11,892.00)	4.34
GENERAL CONFERENCE				
AS PER SCHEDULE B6	(6,575.84)	5.78	(30,835.25)	11.26

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UNIVERSAL FELLOWSHIP OF METROPOLOITAN COMMUNITY CHURCHES
 5300 SANTA MONICA BLVD. STE 304
 LOS ANGELES, CA. 90029
 INCOME STATEMENT

PAGE 2

FOR PERIOD ENDED SEPTEMBER 30, 1983
 CURRENT PERIOD

YEAR TO DATE
 (6 MONTHS)
 AMOUNT

	AMOUNT	%	AMOUNT	%
OTHER CONFERENCES				
AS PER SCHEDULE B7	(300.00)	0.26	(300.00)	0.11
HEALTH INSURANCE (CLERGY)				
AS PER SCHEDULE B8			(6,610.28)	2.41
MEDIA TV SPECIAL				
AS PER SCHEDULE B9	(3,886.11)	3.42	(26,931.24)	9.84
GOVERNMENT STRUCTURES & SYSTEMS				
AS PER SCHEDULE B10	(237.54)	0.21	(353.26)	0.13
CLERGY CREDENTIALS & CONCERNS				
AS PER SCHEDULE B11	(1,500.00)	1.32	(2,813.59)	1.03
FELLOWSHIP FINANCE				
AS PER SCHEDULE B12	(198.00)	0.17	(221.04)	0.08
CHRISTIAN SOCIAL ACTION				
AS PER SCHEDULE B13	(2,367.88)	2.08	(4,609.76)	1.68
ECUMENICAL RELATIONS				
AS PER SCHEDULE B14	(633.12)	0.56	(1,867.99)	0.68
THIRD WORLD				
AS PER SCHEDULE B15	(750.00)	0.66	(1,500.00)	0.55
SAMARITAN EDUCATION CENTER				
AS PER SCHEDULE B16	(6,296.75)	5.53	(12,758.09)	4.66
OTHER	(4,000.00)	3.52	(5,000.00)	1.83
TOTAL EXPENSES	(113,025.68)	99.34	(268,836.11)	98.19
NET INCOME/LOSS	751.12	0.66	4,961.01	1.81

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UNIVERSAL FELLOWSHIP OF METROPOLOTAN COMMUNITY CHURCHES
5300 SANTA MONICA BLVD. STE 304
LOS ANGELES, CA. 90029
INCOME STATEMENT

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FOR PERIOD ENDED SEPTEMBER 30, 1983

	CURRENT PERIOD		YEAR TO DATE (6 MONTHS)	
	AMOUNT	%	AMOUNT	%
GENERAL			SCHEDULE B1	
ACCOUNTING	(775.00)	0.68	(1,775.00)	0.65
AIRFARE	(756.67)	0.67	(3,477.68)	1.27
ADVERTISING-PUBLICITY			(90.00)	0.03
BANK CHARGES	(210.00)	0.18	(615.60)	0.22
BAD DEDTS	(18.00)	0.02	(828.10)	0.30
DUES-ASSESMENTS	(200.00)	0.18	(210.00)	0.08
INSURANCE-PERSONAL PROPERTY			(109.00)	0.04
INSURANCE LIFE/KEY PERSONNEL	(200.49)	0.18	(400.90)	0.15
INSURANCE HEALTH	(3,204.39)	2.82	(5,165.70)	1.89
INTEREST	(620.00)	0.54	(1,380.00)	0.50
LODGING	(100.00)	0.09	(150.00)	0.05
LEGAL FEES	(2,002.00)	1.76	(4,362.66)	1.59
MILEAGE	(359.68)	0.32	(576.22)	0.21
OFFICE SUPPLIES	(1,977.37)	1.74	(3,457.35)	1.26
OFFICE EQUIP RENTAL	(7,059.02)	6.20	(8,957.54)	3.27
OFFICE EQUIP REPAIR/MAINT	(1,136.80)	1.00	(1,267.78)	0.46
OFFICE SPACE RENTAL	(3,640.00)	3.20	(7,250.00)	2.65
OUTSIDE SERVICES	(250.00)	0.22	(2,724.50)	1.00
PRINTING-REPRODUCTION	(2,013.15)	1.77	(2,662.55)	0.97
POSTAGE-SHIPPING	(1,689.75)	1.49	(4,326.75)	1.58
PER DIEM	(100.00)	0.09	(319.75)	0.12
PUBLIC RELATIONS	(476.84)	0.42	(829.22)	0.30
PAYROLL TAXES	(2,401.58)	2.11	(9,266.03)	3.38
PENSION	(700.00)	0.62	(700.00)	0.26
SALARIES EXEC	(16,125.06)	14.17	(32,753.27)	11.96
SALARIES ADMIN	(17,208.42)	15.12	(30,190.65)	11.03
TELEPHONE	(8,462.39)	7.44	(16,824.48)	6.14
MISC	(698.98)	0.61	(4,057.53)	1.48
TOTAL GENERAL EXPENSES	(72,385.59)	63.62	(144,728.26)	52.86

CHURCH SERVICES

SCHEDULE B2

OFFICE SUPPLIES	(156.61)	0.14	(431.89)	0.16
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WORDS & NUMBERS 2227 AARON ST. LA, CA 90026 (213) 661-1575

UNIVERSAL FELLOWSHIP OF METROPOLOTAN COMMUNITY CHURCHES
 5300 SANTA MONICA BLVD. STE 304
 LOS ANGELES, CA. 90029
 INCOME STATEMENT

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FOR PERIOD ENDED SEPTEMBER 30, 1983

	CURRENT PERIOD		YEAR TO DATE (6 MONTHS)	
	AMOUNT	%	AMOUNT	%
OUTSIDE SERVICES	(30.00)	0.03	(80.00)	0.03
PRINTING/REPRODUCTION	(880.55)	0.77	(1,611.69)	0.59
POSTAGE	(228.04)	0.20	(1,359.17)	0.50
TOTAL CHURCH SERVICES	(1,295.20)	1.14	(3,482.75)	1.27

PUBLICATIONS

SCHEDULE B3

INSURANCE-HEALTH	(336.84)	0.30	(567.84)	0.21
PRINTING/REPRODUCTION	(3,499.29)	3.08	(7,275.29)	2.66
POSTAGE/SHIPPING	(316.54)	0.28	(1,179.13)	0.43
SALARIES ADMIN	(2,404.98)	2.11	(4,809.96)	1.76
TOTAL PUBLICATIONS	(6,557.65)	5.76	(13,832.22)	5.05

FUND RAISING

SCHEDULE B4

LEGAL FEES			(60.00)	0.02
OFFICE SUPPLIES			(40.00)	0.01
OUTSIDE SERVICES			(1,000.00)	0.37
MISC			(0.38)	
TOTAL FUNDRAISING			(1,100.38)	0.40

WORLD CHURCH EXTENSION

SCHEDULE B5

ALLOTMENT	(6,000.00)	5.27	(11,850.00)	4.33
BANK CHARGES	(42.00)	0.04	(42.00)	0.02
TOTAL WORLD CHURCH EXTENSION	(6,042.00)	5.31	(11,892.00)	4.34

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FOR PERIOD ENDED SEPTEMBER 30, 1983

CURRENT PERIOD

YEAR TO DATE
 (6 MONTHS)

	AMOUNT	%	AMOUNT	%
GENERAL CONFERENCE			SCHEDULE B6	
AIRFARE	(3,752.00)	3.30	(6,199.56)	2.26
BOOKS	(40.00)	0.04	(371.17)	0.14
BAD DEBT	14.00	0.01	(506.00)	0.22
HONORARIA	(500.00)	0.44	(500.00)	0.18
INSURANCE HEALTH	(152.00)	0.13	(436.00)	0.16
LODGING			(1,475.00)	0.54
MEETINGS/CONF ROOM RENT			(160.00)	0.06
OFFICE SUPPLIES	(25.42)	0.02	(1,108.50)	0.40
OUTSIDE SERVICES			(567.38)	0.21
PRINTING/REPRODUCTION	(134.57)	0.12	(3,602.75)	1.32
POSTAGE/SHIPPING			(1,956.77)	0.71
PER DIEM	(255.00)	0.22	(3,280.00)	1.20
CONFERENCE HOUSING			(5,079.70)	1.86
SALARIES ADMIN	(1,040.04)	0.91	(4,160.16)	1.52
WORSHIP	(26.71)	0.02	(138.20)	0.05
MISC	(664.10)	0.58	(1,193.93)	0.44
TOTAL GENERAL CONFERENCE	(6,575.84)	5.78	(30,835.25)	11.26

OTHER CONFERENCES

SCHEDULE B7

ADVANCE	(300.00)	0.26	(300.00)	0.11
TOTAL OTHER CONFERENCES	(300.00)	0.26	(300.00)	0.11

HEALTH INSURANCE (CLERGY)

SCHEDULE B8

INSURANCE-HEALTH			(6,610.28)	2.41
TOTAL HEALTH INSURANCE (CLERGY)			(6,610.28)	2.41

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UNIVERSAL FELLOWSHIP OF METROPOLITAN COMMUNITY CHURCHES
5300 SANTA MONICA BLVD. STE 304
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INCOME STATEMENT

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FOR PERIOD ENDED SEPTEMBER 30, 1993

	CURRENT PERIOD		YEAR TO DATE (6 MONTHS)	
	AMOUNT	%	AMOUNT	%
MEDIA TV SPECIAL			SCHEDULE B9	
AIRFARE	(1,542.12)	1.36	(4,932.35)	1.81
ADVERTISING/PUBLICITY			(635.00)	0.23
BANK CHARGES			(19.50)	
CONTRACTS			(14,000.00)	5.11
BAD DEBT			(20.00)	
INTEREST	(334.52)	0.29	(562.19)	0.24
LODGING	(178.77)	0.15	(1,189.49)	0.42
LEGAL FEES			(20.00)	0.03
MILEAGE	(50.00)	0.04	(81.65)	0.03
OUTSIDE SERVICES	(799.84)	0.70	(1,999.84)	0.73
PER DIEM	(75.00)	0.07	(75.00)	0.03
PUBLIC RELATIONS	(905.86)	0.80	(1,886.22)	0.69
MISC			(1,330.00)	0.49
TOTAL MEDIA TV SPECIAL	(3,886.11)	3.42	(26,931.24)	9.84
GOVERNMENT STRUCTURES & SYSTEMS			SCHEDULE B10	
PRINTING/REPRODUCTION	(237.54)	0.21	(237.54)	0.09
POSTAGE/SHIPPING			(115.72)	0.04
TOTAL GOVERNMENT STRUCTURES & SYSTEMS	(237.54)	0.21	(353.26)	0.13
CLERGY CREDENTIALS & CONCERNS			SCHEDULE B11	
ALLOTMENT	(1,500.00)	1.32	(2,800.00)	1.02
TELEPHONE			(13.59)	
TOTAL CLERGY CREDENTIALS & CONCERNS	(1,500.00)	1.32	(2,813.59)	1.03

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INCOME STATEMENT

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FOR PERIOD ENDED SEPTEMBER 30, 1983

	CURRENT PERIOD		YEAR TO DATE (6 MONTHS)	
	AMOUNT	%	AMOUNT	%
FELLOWSHIP FINANCE			SCHEDULE B12	
AIRFARE	(198.00)	0.17	(198.00)	0.07
POSTAGE/SHIPPING			(23.04)	
TOTAL FELLOWSHIP FINANCE	(198.00)	0.17	(221.04)	0.08
CHRISTIAN SOCIAL ACTION			SCHEDULE B13	
INSURANCE HEALTH	(268.00)	0.24	(410.00)	0.15
SALARIES ADMIN	(2,099.88)	1.85	(4,195.76)	1.53
TOTAL CHRISTIAN SOCIAL ACTION	(2,367.88)	2.08	(4,609.76)	1.68
ECUMENICAL RELATIONS			SCHEDULE B14	
AIRFARE	(507.17)	0.45	(830.17)	0.30
LODGING			(137.25)	0.05
MILEAGE			(3.90)	
PRINTINH/REPRODUCTION	(125.95)	0.11	(446.67)	0.16
PER DIEM			(450.00)	0.16
TOTAL ECUMENICAL RELATIONS	(633.12)	0.56	(1,867.99)	0.68
THIRD WORLD			SCHEDULE B15	
ALLOTMENT	(750.00)	0.66	(1,500.00)	0.55
TOTAL THIRD WORLD	(750.00)	0.66	(1,500.00)	0.55

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UNIVERSAL FELLOWSHIP OF METROPOLOITAN COMMUNITY CHURCHES PAGE 8
 5300 SANTA MONICA BLVD. STE 304
 LOS ANGELES, CA. 90029
 INCOME STATEMENT

FOR PERIOD ENDED SEPTEMBER 30, 1983

	CURRENT PERIOD		YEAR TO DATE (6 MONTHS)	
	AMOUNT	%	AMOUNT	%
SAMARITAN EDUCATION CENTER			SCHEDULE B16	
ALLOTMENT	(2,400.00)	2.11	(3,600.00)	1.31
AIRFARE			(805.00)	0.29
INSURANCE PERSONAL PROPERTY	(354.02)	0.31	(354.02)	0.13
INSURANCE HEALTH			(426.00)	0.16
POSTAGE/SHIPPING	(98.82)	0.09	(271.34)	0.10
SALARIES ADMIN	(3,143.91)	2.76	(6,263.91)	2.29
DESIGNATED	(300.00)	0.26	(1,037.82)	0.38
TOTAL SAMARITAN EDUCATION CENTER	(6,296.75)	5.53	(12,758.09)	4.66

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A BUDGET PRIMER FOR YOUNG PASTORS

Applying several fundamental principles can take some of the uncertainty out of church finances.

C. NEIL STRAIT

The young pastor sat with his wife, staring blankly through the tears. The dream that had led him to his first pastorate had become a disaster. His problems stemmed from church finances, and he took little comfort in the fact that many young pastors before him had failed for similar reasons.

John had little financial expertise. His family was well-to-do, so finances seldom had been discussed in the home. His college and seminary training were underwritten, thus some important financial "learning experiences" were by-passed. The few courses in seminary had been elementary, and he hadn't thought much about church finances. Now the day of reckoning had dawned, and all the challenge and romance of ministry seemed to fade into nothingness.

Financial problems cast a heavy spell over all they touch. It's essential for a pastor to develop good financial tools to properly handle church finances. There are some basic steps to take in handling the finances of your church in these economy-chaotic days. Whether they serve as a primer course for new pastors or as a refresher course for established ministers, these basic principles can help develop successful church finances.

Work Out a Budget

A budget will establish the priorities for ministry and improve money management, as well as provide a periodic review toward goals achievement. The church budget reveals what the congregation thinks is worth an investment.

Three considerations should be made:

1. Carefully select the people who fashion the budget. If developed by a group whose sole purpose is to save money, a lot of ministry and not a little future will be sacrificed. Input should come from the leaders of the church who are on the front lines of making ministries happen, and who also have the future growth and spiritual development of the church at heart.

It's been said, "Non-tithers cannot have the same vision for a church as tithers." The giving base of a growing church in my district consisted mostly of those who were deeply dedicated to the evangelistic outreach of the church. They were primarily persons who gave beyond the ten-percent tithe. However, the board had invited some new members into the financial planning session, hoping to involve them in a meaningful way.

As the session got down to the nitty-gritty of working out the budget, several of the newer members who were not yet accustomed to tithing, voiced real opposition to budget expansions. Some of the core group talked to them about "giving a little more" for outreach, but the idea was received with resistance. The level of commitment, to a large degree, does determine final dollars in a church budget.

2. Budgets also should be put together by those who may not know finances, but they do know the church's priority to ministry. Although others may be experts in percentages and budgeting, they might miss the point of ministry by being overly concerned with the mechanics of finances.

One church asked three of its members who worked in the financial world to prepare its budget for the coming year. When it was returned to the board it had severe cuts and adjustments. Although financially sound, it presented a number of ministry problems. When the board discussed the various allocations, three things surfaced:

- * The finance committee had given more attention to investing escrowed funds than they did funding for ministry.

- * They had built in recession anticipations, ignoring inspiration giving.

- * They had eliminated programs on a dollar-for-dollar basis instead of their usefulness in ministry.

3. The finalized budget must be the gauge for all spending. It's of little value to organize, plan and underwrite a budget if it's going to be disregarded. Although there needs to be a planned process to approve extra expenditures, a church must learn to live within its budget.

An ambitious pastor I knew laid his dream for an expensive ministry before his church board. Some of the members saw the potential of the dream, but asked for time to consider it; some pointed out that the present budget would not be adequate for the ministry. They advised the pastor to scale down the plan to fit within the budget, and then complete the dream sometime in the future.

The young pastor ignored the signals. He rallied a group around his plan and forged ahead. Needless to say, the budget couldn't begin to handle it. Monies needed for utilities and current operating expenses were now threatened by other "irons in the fire," and when the board met to discuss the problem, strong voices were raised. A sharp division split the board, and three families left the church.

In retrospect, the pastor saw his mistake. Had he lived within the budget for the year and built his dream into a long-range plan, he could have had his plan and his people.

Consider Zero-Base Budgeting

Zero-base budgeting simply means that you totally re-evaluate each section and ministry when preparing the coming year's budget instead of simply adding a certain percentage to the existing categories. This helps in promoting those ministries that have produced results, and in eliminating those whose usefulness is over.

A downtown, traditional church in the east with a declining membership called a young pastor to its pulpit. He hadn't been there long when he called for a "brainstorming" session with the leaders to talk about the historic church. The pastor shared two reasons for calling the meeting: one, to find out where the church was in its mission and to chart its future; two, to identify its purpose and establish priorities before the budget was designed for the coming year.

In-depth discussions followed over the next few months. In preparation for the budget, the pastor requested that zero-base budgeting be used. He then set up several committees to research the existing ministries of the church. To the surprise of several, some of the oldest programs were programs in name only — they had ceased to be relevant. Another group was at work identifying potential ministries. They studied the community, assessed its needs, and explored how their church could minister to those needs.

When the budget committee met, it was able to delete dead-end ministries and incorporate meaningful ones. Zero-base budgeting had forced the church to see itself for what and where it was, and then chart a course of mission and growth.

Insist on Accountability

Gone are the days when the treasurer used to count, deposit, pay out, and raise money without anyone asking a question. No one on the finance team of the local church should be exempt from accountability. Three things result when accountability is built into the church organization:

1. Risks are kept to a minimum. Every church likes to feel it is corruption-proof, but churches are not exempt from temptation, dishonesty and schemes. Controls should be established to eliminate potential problems by separating various jobs. For example, the person who writes checks should not be assigned the responsibility of authorizing the expenditures.

2. Groups and individuals are kept from building a power base. Church treasurers often feel as though they own their church's money, and many are extra stingy with facts about the church's financial status. Trust is earned when the treasurer is required to make regular detailed financial reports; accountability confirms his ability and character.

A church in a small Ohio community discovered its treasurer of forty-three years had been mismanaging funds. Over several months an officer of the youth group had been placing funds with the treasurer to be escrowed for a trip they were planning. When the funds were requested to purchase tickets and complete other travel arrangements, the girl was told the fund was \$1,800 less than she had figured.

Her father went over her books to make sure she hadn't made a mistake. When he requested a meeting with the treasurer to help them find their error, the treasurer refused to make the books available, even when requested to do so by the pastor and members of the board. Within the week the stately, white-haired treasurer resigned in disgrace. A stunned church thought it couldn't happen. Periodic accountability would have caught the problem much earlier.

3. Regular audits benefit and protect not only the church, but the treasurer, too. Insist on yearly audits, and have them done by a qualified accountant. Although in-house audits will save you money, they won't tell you all you need or want to know about the financial records.

Honesty is important in both the budget and the financial records. Keep in mind these three points:

- * Don't hide an item in the budget. Make sure the "miscellaneous" item doesn't get so big that it raises bigger questions than you can adequately handle.

- * Don't solicit funds for one cause and use them for another.

- * Don't change the figures to make them look good.

Monitor the Finances

If you're the pastor of a church without the benefit of paid help, your job of monitoring is gigantic. If you pastor a larger congregation with paid bookkeepers and financial expertise, your job of monitoring can be delegated, but is none the less important. Monitoring the budget is the eye that keeps the church and its financial goals on course.

To monitor doesn't mean to be a watchdog over all expenditures; it means that all facets of the budget are reviewed regularly and corrections are made when needed.

There are at least four items that should be covered through monitoring the church budget:

1. Cash flow. Cash flow makes funds available for immediate use without having to borrow, and it makes them available for emergencies, improvements, or pending bills.

Whether we know it or not, cash flow will tell us several things about what's happening in the church:

- * It's an indication of stewardship; the acceptance of mission, ministry, and purpose by the congregation.
- * When it decreases, it's the first warning sign that something might be wrong either with the economy or the church. Proper follow-through will give adequate time to check out matters as well as correct any malfunction in the church by scaling back expenditures and/or developing ways to increase income.

- * When it increases, it might be the signal that ministries can be improved or expanded without awaiting the year-end accounting report.

2. Accounts payable. Accounts payable must be kept up to date. This doesn't mean that all bills are paid; it does mean that non-budgeted items are not paid in place of budgeted items. If many budgeted items are held in abeyance in favor of payment of non-budgeted items, then deficit spending will occur.

One church had a substantial insurance payment coming up. During the same period, several church members were advocating a night of special music, which would cost about the same amount as the insurance bill. They felt that if they would hold the bill, pay in advance for the special music groups, and then take a love offering the night of the concert, they would have the special music as well as the money for insurance. Well, there was a blizzard on the night of the concert, and only a handful of people showed up. Less than \$100 was raised and the insurance bill could not be paid.

3. Budget percentages. One should know as much about the percentages as he does about total dollars. Dollars raised and/or spent are meaningless unless they are placed against the number of months left in the budget. Before expenses can be scaled back or new components added to the existing budget, the decrease or increase must be put into the perspective of the entire year.

4. Legitimacy of expense. This is an area where close monitoring pays off in dollars and cents. It was not uncommon when I was a pastor, to have my secretary/bookkeeper "catch" a bill mailed to our church that should have gone to another "First Church" in a neighboring town. By monitoring our expenses and researching undocumented bills, we saved hundreds of dollars.

Communicate the Financial Picture

Too often, the only time we communicate with our congregation about finances is when money is needed. They need to know the total picture which includes the blessings. Communication creates a feeling of ownership in parishioners. The money comes from those who sit in the pews, and they have a right to know about the financial situation.

One midwest pastor had a slide presentation designed that graphically portrayed the intent and purpose of each budget item. Through such visuals the members identified with the items and were able to see how they fit into the total purposes of the church.

A woman in my former church was remarkably gifted in drawing cartoons. She offered her talents to visually present the need for library funds to the congregation, and made overhead transparencies that depicted people reading, listening to tapes, and using other resources from a library. Her drawings showed our people the benefits of improving the library, and as a result, upward adjustments were made to allocate more funds for this ministry.

However one chooses to communicate the financial picture of the church, one thing is certain — the congregation will get a message. If there is little communication, the message will be shrouded with suspicion, uncertainty, and questions. The congregation's response to opportunities is determined to a great degree by the financial message given.

Watch Investments

Not all churches need to worry about investing, but some need to consider it as a wise transaction. A church with inactive/escrowed funds should consider investing them in treasury bonds or whatever vehicles afford the most interest for shortest amounts of time and greatest security.

The following checklist is helpful regarding investments:

1. Determine what monies can or should be invested.
2. Determine if investment should be short-term or long-term.
3. Research investment potential. Use the services of a financial consultant who has some knowledge of the mission and methods of the church.
4. Determine before investing how income from such investments will be used.
5. Build in safeguards such as immediate access to investments in case of an emergency.
6. Keep investment research up to date especially on long-term investments, to realize greatest potential of yield. Guard against the investment that is one hundred percent secure, yet inflation-prone due to its low yield.
7. Keep the church board informed of all investments.

8. Don't let enticements of investments pull money away from meaningful ministries; thus thwarting the outreach of the church.

Allow Room for Growth and the Unexpected

In all the financial planning and control, there does need to be room for dreams, growth and the unexpected, as well as for faith. Not all intrusions into the budget are unwelcomed. Sometimes a church is presented with an opportunity of faith, and it needs to have an available vehicle to respond to these opportunities without wrecking the budget. The "love offering" concept is one that comes to mind. Where the hearts and purses of God's people are open in love, the church will meet the needs God makes known.

A pastor I know in the west has been at his church three years. He followed a free-spending pastor who had brought the church almost to financial collapse. He did three things – nothing profound – that turned the church around financially. He asked the church to set a budget and live within it; he communicated the financial needs and opportunities of the church, speaking of future goals instead of past failures; and he set up proper guidelines of monitoring and accountability.

The church is now growing and giving more than it ever has, and is enjoying a good financial year. Because this pastor has put the financial house of the church in order, he can give greater amounts of time to outreach and ministry, both of which will add to the financial base of the church.

*Jesus talked much about money.
Sixteen of the thirty-eight parables were concerned
with how to handle money and possessions.
In the Gospels, an amazing one out of ten verses (288 in all)
deal directly with the subject of money.
The Bible offers 500 verses on prayer,
less than 500 verses on faith,
but more than 2,000 verses on money and possessions.*

– Howard L. Dayton, Jr.

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